G.R.S. IX—5]

Previous references. 1924. Distress

File No. 20 - 23

Serial Nos. 1, 2 VIII.

Later references.

Dis 20-23-3 to 10.

Dis 20-23-12 to 13.

GENERAL AND REVENUE SECRETARIAT.

Serial Nos. 3

Part B for January 1924

SUBJECT

Printing of forms, registers etc for the maintenance of distress accounts

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H
2

20

The Revenue
The Comptroller
The D-C's of Districts
The Supdt, Govt Printing
No 45-55/Dis dated 16.1.192

Approves the forms proposed by the Comptroller & asks him to ask the Supdt, Govt Printing to print them &c

A1462

GENERAL AND REVENUE SECRETARIAT.

( )

NOTES.

File No.

FILE HEADING.

From

No.	Dated	Received

Diary No.	Enclos.	Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER.

NOTES AND ORDERS.

W2414
X

G. R. S. III-21

General and Revenue Secretariat. | D-5 File No. 20 of 1923

Serial No.

1 Comptroller's letter No.34/R.D. dated 10th January 1924 is forwarded with compliments to the Revenue Secretary for favour of disposal with the following remarks:-

The forms proposed by the Comptroller are suitable and they may be approved and authorised to be printed by the press.

Imprest accounts may be required to be closed on the last working day of each month and the accompanying bills also cashed, if possible, on the same day. This is necessary to ensure that the monthly expenditure as incurred is accounted for and booked in the month concerned. Every payment noted in the Imprest account may be required to be attested by the disburser.

2. Check measurements may be required to be made, in the case of works executed by the Revenue Department, by Amildars, if it is not possible to require ~~of it~~ the work being done by Sub Divisional Assistant Commissioners.

3. I do not know what agency -- contract or amani -- is proposed to be employed for the execution of works entrusted to the Revenue Department. If by amani, the work of disbursing wages should be entrusted to the officer of the highest standing that can be deputed for attending to it. at each Work Centre.

The Comptroller refers to the differentiation of takavi and other loans granted on account of distress

REVENUE 11 JAN 1924 SECRETARY.

Our Memorandum Dated 10th Dec 1923

NOTE—Contn. sheet.

Serial No.

from the normal loans. If this separation is possib

4) it is necessary to issue instructions to the officers concerned, as to how it should be made. The Comptroller should be furnished with two classes of retur

5) (1) lists of estimates sanctioned and (2) lists showin individual appropriations from the lumpsum grants sanctioned by Government. At what intervals these returns should be rendered has also to be settled I would ~~m~~ suggest weekly returns to be prepared ever Saturday and submitted the next day. If independent powers of sanction to authorities below the Revenue Commissioner are given, they may submit the returns directly to the Comptroller, otherwise, it ~~may~~ will be nec ssary to require these returns to be sent through the Revenue Commissioner. It will be necessary to arran

6) for local audit of these accounts if the transactions increase.

I think it is desirable to depute an intelligent

7) accountant of the Comptroller's Office to the headquarters of the districts and taluks in which these accounts have to be kept for giving instructions as to how the forms should be used and the accounts kept. The number of such places is, I believe, only about half a dozen. Circular orders if supplemented by personal instructions, will be better understood and carried out.

11-1-24

11.1.24.

NOTE—Contn. sheet.

General and Revenue Secretariat.

File No. 20 of 1923

Serial No.

Subd with a copy of G.O. Dated 26-12

1) In para 15 of the above G.O. it was agreed that a list of essential forms & files may be prepared in consultation with the Comptr & submitted for Govt sanction. Accordingly the Comptr has sent the following draft forms in consultation with Revenue Comr for Distress Relief accounts in the Taluks & Talukas for sanction & printing.

1). Abstract of Labour Charges

2) Imprest Cash Book

3) Register of works.

4) Bill for payment to Contractors

This has been forwarded by the Fin & Secy with his own remarks.

2). The forms have been approved by the Fin & Secy also, and may be approved, except that in the Imprest Cash Book, the col. "Tank Maintenance works" may be omitted, as such works are being done under P.W.D. and under the Amildar, and D. P. W Subdivisional officer have got their own imprests.

3). The Fin & Secy's suggestions are marked 1 to 7 in his note by me, As regards 1, 2, 3 and 5, suitable Chas may issue accordingly.

4) As regards 4, if it is not possible

NOTE—Contn. sheet.

Serial No.

at this Stage to differentiate the loans for distress from the normal loans, as loans were first ~~orders~~ to be given from the Drought allotment & ~~the local~~ later on Special Funds have been added. It is not likely that the Districts will have kept separate accounts from the beginning. ~~Perhaps visited~~.

5) Points 6 and 7 viz Local and Separate accounts, and deputation of an intelligent accountant of the Comptroller's Office to District & Taluk Headquarters to give instructions as how the accounts have to be maintained are for orders.

12.1.24.

Rev. Secy) For orders.

Subsistence loans are Cash loans, & all of them are Grants under Sec 194 of the L. R. Code. It is for Consideration if Govt. need to keep of them separately

Secy.

Dear Sir, Please submit with the needful as agreed by the Secretaries during the meeting of the Committee. which I attend. Yours

Asst to Govt Secy. 15-1-24 (15-1-24 P.M.)

NOTE—Contn. sheet.

G. R. S. III-2]

Muzrai Secretariat | Muz. File No. 20 of 1923.

Serial No.

A draft order is put up for app.

16.1.24.

Rev. Secy. For appl. Dewan. Draft 4761 18/1. Rec'd 19/1/24

16.1.24

To

1 The Revenue Commr
The Comptroller
The D.C.S. Dists
The Supdt, Govt Printing
Mz—245—55/D dated 15.1.24

Parties orders on the proposals of the Comptroller in regard to the maintenance of accounts etc.

NOTE—Contn. sheet

G. R. S. III-2]

219

Muzrai Secretariat | ~~Muz.~~ File No. | of 192

Serial No.

(23-10-23)

Draft reminder to the R. C. Guntur.

23.1.24

23/1

Issued no R Mulsi dated 25-1-24 to R.C.

From
The Revenue
No D 40 of 23-24 Dt 25-1-1923
In reply to para 4 of f.o. dated 16.1.1924, re the maintenance of separate accounts in taluks & the loans granted for distress & those granted normally, stating that reports have been called for from the D.C.S. of Dists & will be sent to Govt.

3 This is an ad-interim reply & further communication will be sent for perusal.

26/1/24

26.1.24.

Govt

NOTE—Contn. sheet

WD 0561—GPB—3750—1-8-22

G. R. S. III-2]

Muzrai Secretariat

Muz. File No. 20 of 1923-24

Serial No.

From

The Rev. Comm. in Mysore

No D 40 Y 23-24 dt 28-1-1924

with refce to para 4 of his do. dated 16-1-1924, forwarding copies of letters received from the D.Cs of Mysore, Tumkur & Bangalore and stating that the practice of maintaining the accts which is not at present uniform in the Distts will be regularised in all the affected Districts, as instructed in the Circular

Submitted for perusal.

The R.C. reports that the practice of maintaining the accts regarding those granted for dishes & those granted during the ordinary times is not at present uniform in the several Distrcts & will be regularised as per instructions of the Circular

Submitted for orders as whether the matter may perhaps be recorded

29/1/1924

Rev. Secy

29.1.24.

For perusal

No further Comments

29.1

30.1.24

DEWAN'S OFFICE.
Rcvd. on JAN 30 1924
Reg. No. 5341 NOTE—Contd. on

REVENUE
31 JAN 1924
SECRETARY.

Dewan

31/1/24

WD 0561—GPB—3750—1-8-22

P 2414

C. O. 46—R

WD 0103—GPB—10,000—29—8-21

Please address all future communications to the Comptroller to the Govt. of H. H. the Maharaja of Mysore.
In reply to this Comn. please refer to

No. 34 R.D.

Enclosures/file.

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 10th January 1924.

Dis No. 23-1

FROM

T. SATYARAJ CHETTY ESQ., B.A.,

Comptroller to the Government of

His Highness the Maharaja of Mysore.

To

Rajakaryaprasaktha

M. N. Krishna Rao Esq., B.A.,

Secretary to the Government of Mysore,

SIR, Financial Department, Bangalore.

In accordance with para 15 of Government Order No.49-53/D dated the 26th December 1923, reviewing the measures for relief of distress adopted and issuing further instructions placing additional grants for the purpose in which the Superintendent, Government Printing is required to undertake the printing of only such of the forms of accounts and bills as are essentially necessary and authorised by Government, I have the honor to enclose herewith the marginally noted communications and to state that the columns for "Tank Restoration" and "Tank Maintenance" provided in the Imprest Cash Book will be omitted if these works are not carried out by the Revenue Agency. As regards the forwardal of Weekly Abstracts to the Revenue Commissioner and Deputy Commissioners by the Public Works Department, it is a matter to be

(1) My D.O.No.TAD A 19 dated 5th January 1924 in original (and enclosures)
(2) The Revenue Commissioner's reply thereon

settled between the Chief Engineer for Irrigation and the Revenue Commissioner. In respect of the other suggestions of the Revenue Commissioner requiring the proportionate exhibition of final charges and the advances recoverable, in distinct columns, though it is not necessary to observe this distinction in the case of each payment, it shall have to be observed in the Registers and List of Sanctions to the Estimates, in the Register of Allotments and in final accounts. The question of contribution should be decided while sanctioning the estimate for it. At the time of sanctioning each estimate, distinct mention of the portion to be borne by Government and by Ryots should be made. When the works are completed and the accounts closed, the amount recoverable ~~by~~ from the ryots will be determined and the recovery watched.

I request very early orders of Government authorising the Superintendent, Government Printing, to undertake the Printing work in this connection so as to enable me to issue the instructions with the least possible delay. The Superintendent, Government Printing, will be directly informed of the number of copies of registers and forms to be printed, the size of forms and other details connected with the work of printing.

I have the honor to be,

Sir,

Your most obedient servant,

T. Satyanarayana

Comptroller.

CV/10-1

G. R. S. VI—G/32]

SUBJECT.....

.....

.....

Diary No. of letter replied to——

General and Revenue Secretariat

( )

, *the* 191 .

Date of issue 16/1/24.

Signed by Asst Secretary

Section Dis

File No. 20-

Serial No 1

No.

Read

Para 15 G.O no 49-63 D

To dated 26th Dec 1923 re- measures for relief of distress, directing that a list of essential forms which may be proposed for the appl of Govt

2- Comptroller's letter no 34 R.D. dated 10th Jan 1924 submitting certain forms, in consultation of the Revenue Com in the certain suggestion, and requesting that the Govt Printing, may be authorize to print the same Each

Order 245-55/D dated 16.1.24

The forms proposed by the Comptroller

over.

may this be

(i) Printed? yes.

(ii) treated as S.O. no

(iii) published in the Gazette, English Part ? no

(iv) translated no.

(v) placed at the disposal of the Press yes

(vi) Published in the gazette Kannada Part ? no

Whether this

subject to Secy to Govt

16.1.24.

are suitable ~~&c~~ and are

approved. The Superintendent

Govt Printing, is requested

to furnish ~~each of~~ them Each,

the details about numbers, size &c

being obtained from the Compilers direct

~~to follow~~ in Govt order that the following instns may be strictly observed by the

Officers qua the Revenue Dept in Carrying

out Relief works :-

2. Imprest accounts must

be closed on the last working day of

Each month, and the requisite bills

also cashed, if possible, on the same

day, ~~& ensure~~ So that the monthly Expenditure

as incurred, is accounted for and booked

in the month concerned. Every payment

~~&c~~ in the Imprest account ~~must~~

should be attested by the disbursing Officer. Check

Measurements of works carried out on

The Revenue Department must be

made invariably by the Assistant, ~~&~~

~~and~~ by the Subdivisional Officer. Whenever

works are carried out by Amani,

the work of disbursing wages should

be entrusted to the Officer of the highest

Standing that can be deputed for attending

to it at Each work centre. The Officer

List of encls

and whenever possible,

Copied by

Examined by

G.R.S. 27]

GENERAL AND REVENUE SECRETARIAT.

(Continuati sheet draft form.)

Commissioners should furnish the Comptroller through the Revenue Commissioner weekly Statements of (1) lists of Schemes sanctioned (2) lists showing individual appropriations from the lumpsum grants sanctioned by Government. These returns should be prepared every Saturday and submitted the next day.

3. The Comptroller is requested to depute an intelligent accountant of his office to go to the Headquarters of the respective Districts and Talukas in which these accounts have to be kept for giving personal instructions as to how the forms should be used and the accounts kept. The Comptroller will also arrange for the local audit of these accounts, when the transactions increase in volume, with the previous approval of Government.

4. The Revenue Commissioner is requested to report at once whether separate accounts have been maintained for takavi and other loans granted in accordance with these rules, and these grants normally,

and which it is possible to differentiate

the Income Tax Accounts.

[illegible]

[illegible] Treo. Secy.

16

161

2

The Revenue Com.

The Comptr. (with the enclosures)

The Dy Comrs of Districts.

The Supdt, Govt Printing

Government of His Highness the Maharaja of Mysore.

GENERAL AND REVENUE DEPARTMENTS

G. O. No. D. 245-55/Dis. Dated, Bangalore, the 16th January 1924.

Maintenance of accounts relating to distress reliefmeasures

Approves the forms proposed by the Comptroller for the———and issues certain other instructions to the Revenue Officers.

Read:--

Para 15 of Government Order No. 49-63/D. dated 26th December 1923 regarding measures for relief of distress, directing that a list of essential forms and bills may be proposed for the approval of Government.

2. Comptroller's letter No. 34/R. D. dated 10th January 1924 submitting certain forms, in consultation of the Revenue Commissioner with certain suggestions and requesting that the Superintendent, Government Printing, may be authorised to print the same early.

ORDER NO. D. 245-55/Dis. DATED 16TH JANUARY 1924.

The forms proposed by the Comptroller are suitable and are approved. The Superintendent, Government Printing, is requested to print them early, the details about numbers, size, etc., being obtained from the Comptroller direct. Government direct that the following instructions be strictly observed by the Officers of the Revenue Department carrying out Relief Works.

2. Imprest accounts must be closed on the last working day of each month and the recouping bills also cashed, if possible, on the same day so that the monthly expenditure as incurred, is accounted for and booked in the month concerned. Every payment noted in the Imprest account should be attested by the disburser. Check measurements of works carried out in the Revenue Department must be made invariably by the Amildar, and whenever possible, by the Sub-Division Officer. Whenever works are carried out amani, the work of disbursing wages should be entrusted to the officer of the highest standing that can be deputed for attending to it at each work centre. The Deputy Commissioners should furnish to the Comptroller through the Revenue Commissioner weekly statements of (1) lists of estimates sanctioned and (2) lists showing individual appropriations from the lump sum grants sanctioned by Government. These return should be prepared every Saturday and submitted the next day.

3. The Cmptroller is requested to depute an intelligent accountant of his Office to go to the Headquarters of the affected Districts and Taluks in which these accounts have to be kept for giving personal instructions as to how the forms should be used and the accounts kept. The Comptroller will also arrange, with the previous approval of Government, for the local audit of these accounts, when the transactions increase in volume

The Revenue Commissioner is requested to report at once whether separate accounts have been maintained for takavi and other loans granted on account of distress, and those granted normally and whether it is possible to differentiate the two in the accounts.

K. V. ANANTARAMAN,
Offg. Secretary to Government,
Revenue Department.

To--The Revenue Commissionr in Mysore
The Comptroller to Government:
The Deputy Commissioners of Districts.
The Superintendent, Government Printing.

R. D. No. 3

OFFICE OF THE COMPTROLLER TO THE GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

Dated, Bangalore, the 24th January 1924.

To

THE DEPUTY COMMISSIONER,

DISTRICT.

SIR,

In continuation of this Office Circular No. 1/R. D., dated 13th December 1923, prescribing the procedure to be adopted in drawing from the Treasuries the amounts required in connection with the Relief of Distress in the affected parts of the State, I have the honor to issue the following further instructions laying down the method of accounting for sums so drawn.

2. The procedure now obtaining for the accounting of disbursements on account of Land Improvement and Takavi Loans may be adopted in the case of subsistence Loans ordered to be granted in accordance with Government Order No. R. 2582-93/R. M. 11-23-104 dated 7th December 1923. Separate loan orders should, however, be issued in the case of these loans which are free of interest and separate loan-order statements sent to this office.

3. All accounts relating to these loans, both of loans granted and of recoveries made, may be arranged to be kept in the District and Taluk Offices separately and not merged with those granted for ordinary Takavi and Land Improvement Loans.

4. Expenditure which is finally, or in the first instance, chargeable to the head "Relief of Distress" (*vide* para 2 of this Office Circular No. 1/R. D,. dated 13th December 1923) will be either on account of "Works" or on account of "Gratuitous Relief." In the latter case, no detailed accounts need be maintained. It is enough if the payment made on account of Gratuitous Relief is noted in the Imprest Cash Book which will be in the form prescribed in para. 6 *infra* and in which will be entered all payments made out of imprests whether in respect of "Works" or "Gratuitous Relief."

5. For transactions pertaining to Works, the registers, etc., to be maintained by each Disburser will consist of (1) Departmental Registers, etc., and (2) those relating to Accounts. The former includes estimates, files of correspondence *re* individual works, Measurement Books, Registers of sanctions and Appropriations, Nominal or Muster Roll Registers, Returns to be rendered to the Revenue or other authorities and Government, etc., the maintenance and submission of which will be regulated by the instructions issued by the Revenue Commissioner.

6. The latter will comprise (1) the Imprest cash book (2) the files of duplicate paid bills and abstracts of labour charges and (3) Register of works.

(i) *Imprest Cash Book.*—This will be in the form of the Contingent Register and the rules prescribed therefor in Articles 133 to 135 of Mysore Account Code, Volume I, will generally apply to this Register also. The marginally noted sub heads will be substituted for those enumerated in Note 2 of Article 133, Mysore Account Code, Volume I. As soon as payments are made—whether on account of works or on account of gratuitous relief—out of imprests, they should at once be noted in this Register. The amounts of such payments should be posted in the respective columns and carried to the column for totals.

Village Improvement Works.
Sinking of Temporary Wells.
.....
Gratuitous Relief.

(ii) *Duplicate paid bills and duplicate abstracts of labour charges.*—In preparing bills, the total quantities under each item of work, *e. g.*, "Excavation," etc., should be taken from the entries in the Measurement Books and the rates for such items of work from the sanctioned estimates

The bills will be prepared in duplicate, the original being distinguished from the duplicate by using coloured paper for the latter. Payment should always be made on the original bill form and the fact of payment simultaneously noted on the duplicate bill and in the Imprest Cash Book. The original bill should be carefully preserved for being sent with the detailed bill referred to in para 3 of this office circular of the 13th *ultimo*, the duplicate being made use of in posting the Register of works. Whenever payments are made on muster rolls, an Abstract of labour charges should, instead, be prepared in duplicate in the form prescribed which contains printed instructions for preparing it. The duplicate bills or abstracts of labour charges pertaining to each work should be kept in a separate file.

(iii) *Register of works.*—These registers should be maintained for all items of expenditure incurred on account of works. As there are, at present, only two classes of works, half the number of pages in these registers may be allotted for entering each class of works in one separate series. Thus, the first half of the Register will be set apart for the Village Improvement works. The individual Village Improvement works will be given serial numbers with distinguishing letters, V.I. 1.; V.I. 2 ; V.I. 3 ; etc. If a new Village Improvement Work is started, the next blank page available will be utilized and the next serial number given to it. Similarly the abbreviations, Ty. W., will be used before the serial numbers for Temporary well works and entries in respect of them will be made in the other half of the register. On each page of this register, the transactions of only one work should be posted, the name of the work together with its characteristic serial number being entered in red ink at the top. This nomenclature should be adopted in all bills, returns and in the communications addressed to this office which pertain to transactions relating to the prevailing distress, and all these documents and papers should be headed " Distress."

7. *Establishment.*—The payment of pay and travelling allowances of establishments specially entertained in connection with distress, under competent sanction, should, on no account, be made from the imprests. They should be claimed on separate establishment and Travelling allowance bill forms, the bills being headed " Relief of Distress " in red ink to enable the treasuries to distinguish them from other establishment and Travelling Allowance bills.

8 *To sum up*— (1) the existing accounts procedure in respect of loans may be adopted in the case of loans sanctioned in connection with distress relief measures also; (2) the expenditure incurred from imprests to be accounted for in the Imprest Cash Book (specially prescribed); (3) the expenditure on account of works to be, in addition, posted into the register of works, also specially prescribed; (4) the bills or the abstracts of labour charges, as the case may be, to be prepared in duplicate; and (5) the charges on account of establishment and travelling allowance of the staff specially detailed for the work of distress relief to be drawn separately on ordinary establishment and travelling allowance bill forms.

9. Suitable instructions may kindly be caused to be issued to Amildars and other Officers concerned.

I have the honor to be,

Sir,

Your most obedient servant,

T. SATYARAJ CHETTY,

Comptroller.

WD 1458—GPB—2.

IGINAL.

"RELIEF OF DISTRESS" 1924.

Payable at the Treasury

District:—

Taluk:—

Vocher No.....Dated.....

PETTY CONTRACT BILL DATED.....(Date of Measurem

Characteristic serial number and correct name of Work.

Amount of Estimate.

Total up-to-date Expenditure including the amount of this bill.

Name of Contractor or Headman.

Received the sum of Rupees (in words)

.....(In figures) Rs.....

Witnesses:— 1.

Receipt stamp when necessary

Signature or Thumb Impression

Certified (1) that the entries in the Measurement Book were checked and found correct / corrected ; (2) that the total quantities have been correctly carried over from the Measurement Book No..... ....page.....to this bill ; and (3) that the rates are in accordance with those provided in the sanctioned estimate.

Clerk *Amildar.*

WD 1188—GPB—3,000—28-1-24

BILL FOR WORK DONE AND PAYMENT FULLY MADE.

MEASUREMENT BOOK NO.....PAGE NO.....

Name of several items of work such as "Excavation" etc.,	Unit	Quantity	Rate	Cost
Total (in words) Rupees.....			(in figures)	

The above measurements are correct:—

Signature and Designation of officer in charge of the work.	* Signature and Designation of higher officer whenever he checks the measurements.	Contractor or Headman

* As a rule higher officers should invariably check the measurements whenever they visit the works and note the result of such check in the Measurement Books.

INSTRUCTIONS.

This form is prepared in duplicate—original for being presented at the Treasury along with other bills while recouping the imprest and the duplicate for being filed as office copy. Entries concerning the number of coolies are posted from the Muster or Nominal Roll register and those regarding the quantities of work from the Measurement Book.

"RELIEF OF DISTRESS" 1924.

ABSTRACT OF LABOUR CHARGS.

WD 1458—GPP—3,000—27-1-24

253

D

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE.

No D.40 of 23-24.

Bangalore.....the 24th January 1924.

25

FROM

K. Chandy, Esquire, B.A.,

Revenue Commissioner in Mysore

1924

SECTION

To

Secretary to the Government of
His Highness the Maharaja of Mysore,
Revenue *Department*

SIR,

With reference to paragraph 4 of Government Order No. D. 245-55/Dis. dated the 16th January 1924, calling for a report as to whether separate accounts have been maintained on account of takavi and other loans granted for distress and tho granted normally, and the subsequent reminder thereon, I have the honour to state that reports have been called for from the Deputy Commissioners of affected Districts and will be submitt to Government as soon as they are received.

I have the honour to be,

Sir,

Your most obedient servant,

K. Chandy

Revenue Commissioner.

VRR/-

R. C. 4.

FROM

Revenue Commissioner in Mysore.

To

The Secretary to the Government of
H H. the Maharaja of Mysore,
Department.

Dated

Despatched

Received

General No.

Enclosure No.

SUBJECT.

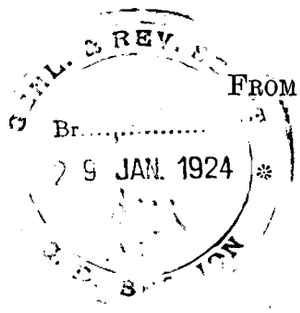
24316

269
D

OFFICE OF THE REVENUE COMMISSIONER
IN MYSORE.

No. D. 40 of 23-24
E-3

Bangalore.....the 28th January 1924.



FROM

K. Chandy, Esq., B.A.,
Revenue Commissioner in Mysore

To

Secretary to the Government of
His Highness the Maharaja of Mysore,
R e v e n u e. *Department*

SIR,

Adverting to paragraph 4 of Government Order No. D. 245-55/ Dis. dated the 16th January 1923 calling for a report as to whether separate accounts have been maintained for takavi and other loans granted on account of Distress and those granted normally, I have the honour to forward herewith copies of reports received from the Deputy Commissioners of Bangalore, Mysore and Tumkur from which it will be seen that, while separate accounts are being maintained in the Banglore and Mysore Districts for ordinary and distress loans, a single account is maintained for both the loans in the Tumkur District and a report is still due from the Kolar District. In view however of the marginally noted instructions issued by the Comptroller in the matter in his circular No. R.D. 3 dated the 24th January 1924, the practice in respect of the maintenance of these accounts will be regularised in future in all the affected Districts and it will then be possible to differentiate the two kinds of loans

> All accounts relating to these loans, both of loans granted and of recoveries made, may be arranged to be kept in the District and Taluk Offices separately and not merged with those granted for ordinary takavi and Land Improvement Loans.

in

R. C. 4.

FROM

Revenue Commissioner in Mysore.

To

The Secretary to the Government of
H H. the Maharaja of Mysore,
Department.

Dated

Despatched

Received

General No.

Enclosure No.

SUBJECT.

in the accounts.

I have the honour to be,

Sir,

Your most obedient servant,

R. Chaudy

Revenue Commissioner.

VRR/-

Letter No. H.C. 90/23-24 dated the 22nd/24th January 1924 from the Deputy Commissioner, Banglore District, to the Revenue Commissioner in Mysore, Bangalore.

With reference to your letter No. D. 40 of 1923-24 dated 18th/19th January 1924 requesting to report whether separate accou have been maintained for Tkavi and other loans granted on account of Distress, I have the honour to state that it is only in the Dodballapur and Hosakote Tluks that large amounts have been given as "Distress Loans" It is possible to separate them from the ordinary loans. Necessdary instructions have been issued to the Amildars to keep the accounts separate. Separate accounts will also be maintained in this office.

"Copy"

Subbarayappa

For Revenue Commissioner.

Letter No. H.C. 291 of 23-24. Rev. dated the 24th January 1924 from the Deputy Commissioner, Mysore District, to the Revenue Commissioner in Mysore, Banglore.

With reference to your docket No. D. 40/23-24 dated 18/19th instant, enquiring whether separate accounts for Takavi and other loans granted on account of distress, are maintained, I have the honour to report that separate accounts are being maintained in this office. The Amildars of Nagamangala and Mandya who were requested to report in the matter have not yet done so. They have been reminded to-day and your reference will be replied to finally soon after their reports are received in ths office.

"C O P Y"

K. Subbarayappa.

For Revenue Commissioner.

VRR/-

Letter No. O.C. 1840/22-23 dated the 24th January 1924 from the Deputy Commissioner, Tumkur District to the Revenue Commissioner in Mysore, Bangalore.

With reference to your docket No. D. 40/23-24 dated the 18th/19th January 1924, enquiring whether separate accounts have been maintained for takavi and other loans granted on account of distress, I have the honour to state that no separate accounts have been maintained either in the Taluk Offices, or in this office for the loans granted hitherto as they were sanctioned in accordance with the rules for granting Takavi and Land Improvement Loans.

2. Orders have been issued to the Amildars to maintain separate accounts, in accordance with the Comptroller's letter No. 572/Loans dated the 9th January 1924, for the grant of subsistence loans free of interest sanctioned in Government Order No. R 2582-93/R.M. 11-23-104 dated the 7th December 1923.

"C o p y"

C. Subbarayappa

For Revenue Commissioner.